EXHIBIT 14

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McDERMOTT & RADZIK, LLP

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. July 20, 2007

7/3/

VIA MAIL AND FACSIMILE: (2 pages) 586-755-6421

Central Transport International 12225 Stephens Road Warren, MI 48089

Attn: Mr. Dave Rigelhof

Claims Department

Re: Gentex, Inc.

Your Ref.: 616080 Pro No. 495-288534-1

Claim Amount: \$122,500.00 Al Marine Claim No. 0069567-A

Our File: 7-07-7049 DGM

CAPONION A CO, STD. 2 MTC

Dear Mr. Rigelhof:

We refer to our telephone conference of July 19, 2007 and your subsequent fax letter enclosing a letter dated May 23, 2007 addressed to our client AI Marine Adjusters, to the Attention of Jim Nasso.

We have conferred with Mr. Nasso and faxed him your correspondence and subject letter. Mr. Nasso does not recall having received the letter.

In any event, we appreciate CTI's initial offer of settlement in the sum of \$50,000.00. We have been authorized to reject the offer as insufficient. Liability is clear and the "age and circumstances surrounding this shipment" has already been taken into account in the presentation of our revised claimed in the sum of \$122,500.00. The original claim amount was \$209,180.07.

McDermott & Radzik, LLP

Central Transport International July 20, 2007 Page 2

We have been authorized to propose a compromise settlement in the sum of \$100,000.00. Please contact us by close of business on Friday, July 27, 2007.

Very truly yours,

McDERMOTT & RADZIK, LLP

By:

DGM/jad

cc:

Mr. James T. Nasso AI Marine Adjusters, Inc. File No.:0069567-A